

103D CONGRESS
1ST SESSION

H. R. 318

To amend the Internal Revenue Code of 1986 to provide that an individual may deduct amounts paid for his higher education, or for the higher education of any of his dependents.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. QUILLEN introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that an individual may deduct amounts paid for his higher education, or for the higher education of any of his dependents.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) part VII of subchapter B of chapter 1 of the
4 Internal Revenue Code of 1986 (relating to additional
5 itemized deductions for individuals) is amended by redес-
6 ignating section 220 as section 221 and by inserting after
7 section 219 the following new section:

1 **“SEC. 220. AMOUNTS PAID FOR HIGHER EDUCATION.**

2 “(a) GENERAL RULE.—In the case of an individual,
3 there shall be allowed as a deduction amounts paid during
4 the taxable year for the education, at an institution of
5 higher education, of the taxpayer or of any individual with
6 respect to whom the taxpayer is entitled to an exemption
7 under section 151(c), but only if such education is at a
8 level above the twelfth grade.

9 “(b) MAXIMUM DEDUCTION WITH RESPECT TO THE
10 EDUCATION OF ANY INDIVIDUAL.—The deduction allowed
11 to any taxpayer under subsection (a) for any taxable year
12 with respect to the education of any individual shall not
13 exceed \$1,000.

14 “(c) SPECIAL RULES.—For purposes of this sec-
15 tion—

16 “(1) INSTITUTION OF HIGHER EDUCATION DE-
17 FINED.—The term ‘institution of higher education’
18 means only an educational institution—

19 “(A) which normally maintains a regular
20 faculty and curriculum and normally has a reg-
21 ularly organized body of students in attendance
22 at the place where its educational activities are
23 carried on;

24 “(B) which regularly offers education at a
25 level above the twelfth grade; and

1 “(C) contributions to or for the use of
2 which are deductible under section 170.

3 “(2) EXPENSES TAKEN INTO ACCOUNT.—No
4 amount shall be taken into account unless paid for—

5 “(A) tuition or fees,

6 “(B) required books or supplies,

7 “(C) room or board, or

8 “(D) transportation to the institution of
9 higher education at the beginning of the school
10 year or from such institution at the end of the
11 school year.”

12 (b) The table of sections for such part VII is amended
13 by striking out the item relating to section 220 and insert-
14 ing in lieu thereof the following:

 “Sec. 220. Amounts paid for higher education.

 “Sec. 221. Cross reference.”

15 SEC. 2. The amendments made by this Act shall
16 apply to taxable years beginning after December 31, 1993.

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